December 28, 2001

BOX PATENT APPLICATION
Commissioner for Patents
Washington, D.C. 20231

Re: Application of Kenji SHIMIZU, Hiroshi SAKAI, Takashi HIROSAKA, and Futoshi NAKAMURA
MAGNETIC RECORDING MEDIUM, METHOD OF PRODUCING THE SAME AND MAGNETIC RECORDING AND REPRODUCING DEVICE
Assignee: SHOWA DENKO K.K. and KABUSHIKI KAISHA TOSHIBA
Our Ref. Q63141

Dear Sir:

Attached hereto is the application identified above comprising forty-three (43) sheets of the specification, including the claims and abstract, four (4) sheets of drawings, executed Assignment and PTO 1595 form, and executed Declaration and Power of Attorney.

The Government filing fee is calculated as follows:

Total claims	21	-	20	=	1	x	$18.00	=	$18.00
Independent claims	3	-	3	=		x	$84.00	=	$.00
Base Fee									$740.00

TOTAL FILING FEE	**$758.00**
Recordation of Assignment	$40.00
TOTAL FEE	**$798.00**

Checks for the statutory filing fee of $758.00 and Assignment recordation fee of $40.00 are attached. You are also directed and authorized to charge or credit any difference or overpayment to Deposit Account No. 19-4880. The Commissioner is hereby authorized to charge any fees under 37 C.F.R. §§ 1.16 and 1.17 and any petitions for extension of time under 37 C.F.R. § 1.136 which may be required during the entire pendency of the application to Deposit Account No. 19-4880. A duplicate copy of this transmittal letter is attached.

Priority/Benefit is claimed from:

Country	Application No	Filing Date
Japan	2000-402774	December 28, 2000
U.S. Provisional	60/268,968	February 16, 2001

The priority document is enclosed herewith.

Respectfully submitted,
SUGHRUE MION, PLLC

Attorneys for Applicant

By: *Sheldon I. Landsman*
Sheldon I. Landsman
Registration No. 25,430

SIL/rwl